

## FORMAL HEARINGS HALL COUNTY BOARD OF EQUALIZATION JULY 15, 2004

ROL CALL Bud absent Scott absent on roll call  
Arold arrived later

### READ INTO THE RECORD

#### Tape 8 Side A 140 to 363

116 Jim Seim present lives in a condo with his neighbors presented info to the referees on comps the lost are 1507 1517 & 1527 are a couple comps and are basically the same their back lot is undeveloped because of the river overflow expressed concern on the back lot in 1998 there was flooding from the Wood river and came within 50 ft of his back door requesting the same value as last year Darrell asked date of photos did pull sales will look at total value and if still in the market range discussion on the limited use on the back of the lots look at the price sq ft on the comps at \$77.00 sq ft

#### Tape 8 Side A 365 579 & Side B 1 to 140

881 to 823 Tom Savave first 4 12 AC this is part purchased in 1999 these lots west of Pizza Hut this land will be developed for apartments some day will be three years in advance bought for 38 cents sq ft that is 160,000.00 per AC Diers on Diers Ave land to the west from what is left is the non commercial part of the land they are requesting 50,000.00 per AC the total thing sold for 2.3 million set up as commercial sub by the assessor

#822 Riverside Lodge case pending set to be heard in October what happened there will also affect the 2004 value discussion on the income approach used Mr. Kuberts template on the income approach Darrell talked to County Attorney regarding the 2003 case and talk to the county board concerning this case if there is no change he can file with TERC on these protests

Countryside Villa in Wood River 3 year income and history and income value model pictures apartments for rent to elderly 884 sq ft in size rent is \$380.00 this is set by the Housing Authority of the Rent there were tax credits on the initial development distributed information on the discussion on how the tax credits work value is 492,000.00 asking for 345,700.00 Darrell will call him

#### Tape 8 Side B 145 to 205

146 and 147 Robert Doran has two lots comp to lots next to it bought the lot next to him this lot has the drainage on the extra lot he purchased the water set on the lot would like to have an inspection on the lots has a picture now Darrell did look at the land did not see a problem he has a concern on the lawn lot in 1986

#### Tape 8 Side B 215 to 262

201 319 orth First in Doniphan Trent Kleier this was old railroad ground put up storage units build for 16,000.00 the units are not all rented he gets \$800.00 per month based on income supplied income and construction costs was reduced to \$ 64,800.00 to build

#### Tape 8 Side B 263 to 400

448 Delores Stiven 618 West 12<sup>th</sup> rental property lot 52 x 132 house sq ft 780 land value increased small house and driveway older part of Grand Island payig extra insurance because of the location parking is a problem area going down hill need to look at the area Darrel assessor required to do inspection on the physical characer of the home received \$450.00 a month with the housing authority pull some comps \$69.08 s ft

Tape 8 Side B 405 to 579 Tape 9 Side A 1 to 18

301 Fred Hoppe Lincoln Nebraska protest the value of the old walnut school in January 2004 January the value was incresed the building is beeing remodeled no utilities some of the windows were replaced this is a tif project want to put it one year completion is targeted for November 2004 want in the 2004 year cost of renovation exceeds the income on the buidling no sale value value on the buildingin January 2004 buildg was built in 1925 want to do this as a one year TIF project instead of a two year project what percentage of the windows that were replaced

Tape 9 side A 18 to 139

592 Leroy & Stephanie Wood prvided comps of lot value in Norwood he doesnot have city sewer and is on a blacktop road it woul dcolse \$16,000.00 for the city sewer the other lots are also larger need to address new housing cost per sq ft requesting to reduce by the \$16,000.00 for the cost of city sewer most of the newer homes are at \$51.00 sq ft and older homes are at \$54.00 sq ft board looks at the total price requesting that the land be equalized

Tpae 9 Side A 140 to 211

20 & 21 Edward Edwars 419 Rosemont Avenue concern on the increase of the value of the land flooded in 1967 and 1993 this original Parkview village there are no storm drains in this area if heavy rain will flod it out is property priced above what it could sell for look at some comps of this area was raised to equalize the other lot

Tape 9 Side A 212 to 502

606 609 Curtis Griess 606 is tommy's Restrauant compared it to other restrauants on South Locust age type of busiess and construction some adjustment but large difference o this one on land and buidling want to talk on the building on this one used Lee's Family, Fiesta Latino and El Tapatio Tonny's is %66.08 and other are \$26.34 and \$23.25 fairly comparable requesting 151.014.00 using the \$26.34 value difference in sizes had to change the sq ft big difference in the sq footage will look at all of the comps and work the numbers Darrel also used the income aproach on these also use all three aproaches

607 1803 south Locust Roy's Grand Dodge new information comps seected on business constrction and income Roy's average is \$16.60 Roy's is at \$28.47 compared to Huiston Auto America Dinsdale Roe Buick Darrel made some adjustment on inforamtion used income and other approach

608 Plaza Square 207 North Pine protested las year North of City Hall did some remodeling provided income information value was decreased

609 CBS Insurance adjustment on this looks higher requesting \$3.00 sq ft

Tape 9 Side A 502 to 580 Side B 1 to 19

507 Scott & Mary Sahling land in Firethorn Estates City annexed the property new value 95,200.00 large increse nothing on the land just lots may build a hoe later this is one

parcel revalued based on the market sold for 100,000.00 paid too much paid  
\$100,000.00 Still pumping gravel a lot of it is ground based on sales will look at it

Tape 9 Side B 20 to 70

231 & 232 Don Stoltenberg has survey may consider selling the lots it is dryland alpha  
no said would stay the same until sold this is secondary site value it is subdivided lot 1 &  
2 usig\$2,000.00 an AC lot 2 1/1/2 AC and Lot 1 !/5 AC still dryland farming

Tape 9 Side B 70 to 172

#102 Marsha Riedy 3928 Reuting Road conernon the value of the lot only hasa garage  
on it does have city sewer available basically a comercial area no home was at 10,000  
the comps that were used one on Reuting and Jerry Drive they are surrounded by  
business concern on location Reidy's have two lots recent sale is is comparable will look  
at the location

Tape 9 Side B 172 to 251

28 bernard Ausustine Kenesaw nebraska Martin Township has a pivot on the property  
10 acres have gone back to dryland now question on the dryland and irrigated have  
9.05 acres dryland 51 acres of grass total of 240 AC

Tape 9 Side B 251 570

#330 639 Swan Lane residential areal out of town protest his valuation compared to his  
neighbors purchased for \$10,000.00 in 1996 not at 21,300.00 doubled from wht he  
purchased it for east of Stuhr on Bismark Road east of Kuester'sLake stucture is  
overvalued addresssd other homes qustioned the value of 648 Linden Avenue also 640  
Swan Lane just sold look at the comps Darrel questioend the comps will look at

Tape 10 Side A 1 to 164

# 127 128 129 John Amick map of the area showing the development of the area carl  
Amick still owns the lake area l the past they have not been tasec on the water but thi  
year there is a value on the lake area the homes on the lake have the higher value and  
the water did not have a value use the lake for a common area may need to have a  
home owners association covenants restrict the use of the lake except for the people  
that live around it it could not be sold how can the lake have a value this is only on the  
original subdivision would have to form a home ownersassociation and that would take  
some time this subdivision was formed

Tape 10 Side a 165 to 219

698 Roger Whitefoot 2019 Bass Road cited comps in the areea concern on the increase  
Darrel 1709 Bass Road sold some the same size dicussion on the size of the lot this is  
Rainbow Lakes Sub purchased this February for \$25,000.00

Tape 10 Side A 219 to 313

120 &121 Delores and Donald Muhs 250 South Plum is where they live the other one is  
a rental property Darrel pulled some comps the sq ft r rent is \$85.00 to 87.00 questioned  
the rental costs this is a basement house they will review this

Tpe 10 Side A 315 to 357

177 & 176 Messiah Lutheran Church purchased the property and the home has been removed and this will be changed for next year

Tape 10 Side A 358 to 579 and Side B 1 to 38

444 and 446 Kevin Brostrom SI Protery Inc Skate Island Building own the real estate but do not own the busiess only sking rigk between Lincoln and Denver was another rink but has closed built in 1966 air codition old and parking lot not in good repair land at 2.95 sq ft was lowered to \$2.68 sq ft their market area is not high traffic area compared to Stalker Plaza and Orschlien Building these are at \$1.07 sq ft looked at income approach 444 is Shady Bend ad Stolley Pk Road Francis Kistler Trust asking for equilization o this propertyt provided comps for the same size acreages thisis 74.00 sq ft and house across street is 45.00 sq1 ft

Tape 10 Side B 39 to 180

#394 Gary Obermiller was at \$9,400 up to \$24,300 have listed for \$27,900 was under water last week purchase for \$36,000 for the 4 lots sold hous ane one lot and these were extra lots but they would ot purchase them need to look at the arial and consider the access and also the creek

Tape 10 Side B 180 to 276

245 Rick Leverington 508 West 12<sup>th</sup> look at the total value is he still in the market are to sell this property look at the comp in the area Darrel pulled comps and they are

Tape 10 Side B 277 to 347

690 Don Albright concern on the amounty of completion of the home only show 70% completion the percentage is on the home itself not land

Tape 10 Side B 248 to 451

362 Dale & Alberta Alberts tired to use sales of land in the small towns last land revalue was in 1995 the new floodplains maps are not completed in line with other land in the area

Tape 10 Side B 452 to 578

36 Darrel and Barb Krecklow West 12<sup>th</sup> Street questioned the land value thee was an addition on this home which is not very good shape wil look at it

Tape 11 Side A 1 to 143

157 4112 Buckingham Ryan Snyder ask for equalzation of other homes on the lots in the same area his is at \$2.55 sq ft Darrel asked about the comps Indianhead was valued by the site value and not the sq ft will consider the location and the eualization issue

Tape 11, Side A 144 to 306

479 & 480 1908 West John De Lunger purchased 2 years ago 146,000.00 October 4 2002 empty lots are assessed at the same rate as a lot with a home on them they are vacant lot have to use vacant land sales

Tape 11, Side A 307 to 411

624 chuck Neewman Hastings purchased a small farm have 142.7 AC assessor has 148 did not have it surveyed when it was purchased FSA has a lower number of acres FSA

shows 145 and some waste ground reviewed and compared the maps to assessor's records

Tape 11 Side A 412 to 579 Side B 1 to 146

478 Arnold Wenn 2410 Overland Trails Circle – raised 10,00.00 1/2AC of land concern on the neighbors property discussion on other lots in the same subdivisions this on sq ft basis is the overall value of the property correct

Tape 11 Side B 175 to 383

689 George Zuerlein Brentwood Lake looked at comps KenMare is at \$3.00 and Brachs Sub is \$1.00 question the price per sq ft and Brentwood is at \$2.50 look at neighbors total value and what the marketable range on his home why are they different Darrell trying to find a way set these rates is the total value in the market George stated that he did not know

Tape 11 Side B 385 to 521

527 Douglas Ward it is 100 years old it is a rental dwelling located on Chapman Road has an appraisal this was the 4.92% TERC increase this would have the site value on it Will do an inspection

Tape 12 Side A 1 to 34

502 Bob Irvine this is a farm site in the City limits it is valued as a farm in a rural area and his farm out of the property did not receive the 4.9% was adjusted for the site value

Tape 12 Side A 35 to 119

799 Dolf Ichtertz Office space 716 Alpha Street and to improve the interior it is a 20 year old building and was not taken care of purchased this building concern on other buildings in the area need some comps of other buildings in the area on a sq ft basis is similar to other medical facilities in the area

Tape 12 Side A 120 to 200

596 597 Stanley Peterson addressed the concerns on 597 is a miscellaneous tract and not part of the subdivision cannot be added to his tract where his house sits this piece is part of his lawn concern on the cost of lot sales on North Road are selling for \$36,000

Tape 12 Side A 201 to 368

724 George Overfield SuperBowl went to TERC in blighted area provided income information this was a TERC increase on commercial property 7.15% commercial County did not change added a garage it was a replacement for the one that burned down will look at this one

Tape 12 Side A 369 to 399

#180 1403 North Kruse duplex value too high has two lots second lot is too high

Tape 12 Side A 401 to 507

#473 Harold Rosenkotter Meadow Lane Sub three other people here from Meadow Lane presented additional comps quoted sales in the area sold the other lot for \$12,000.00 feels that this is a better value for the lots in that area they have black topped streets Darrell will look at the comps and new information

Tape 12 Side A 508 to 579 & B 1 to 52

#356 Mary Jo Cook & James their lot is the lowest road is higher than the lot it would be an unusable lot if they have to replace the septic and leach there would not be enough room need to look at the whole sub

Tape 12 Side B 53 to 110

#254 Daniel Lau 2550 Gunbarrel Road the value was lowered the referees changed the value of the pole building was lowered

Tape 12 Side B 110 to 155

392 Bryan Broich Meadow Lane Subdivision had water problems in 1993 and 1997 concern on the value of the lots and is requesting the board to look at the value of the lots in this subdivision will look he needs to look at comparable homes and if the total value is still in the market

Tape 12 Side B 170 to 200

#179 Mark Omalley 6425 North St Paul Road refinanced the house had a recent appraisal median is at 95% is requesting 95% of the appraisal in 2002 will look at this

Tape 12 Side B 200 to 249

540 Ricky & Mary Ann Ressel also in Meadow Lane Sub

Tape 12 Side B 250 to 359

#802 Lisa Crouch Firethorn Estates road was to be put in but has not been done Roush Sub county cannot do anything with the road have a mobile home will get rid Tom Anderson

Reviewed the protests that were reviewed

58 no change

66 bought home Somerfield Estates no change

67 summer cabin on Amick Acres no change

117 no change

257 close to Swift and water treatment plant current sales 72.00 to 96.00 sq ft no change

268 2815 Capital other comp at 74.00 sq ft rental property no change

302 new value \$269,900.00

303 no change requested 95%

352 on West Waugh land at 1.50 sqft no change

357 Yenny had lowered this one ag preference leave the same

358 his residence use residential take out 15180 primary AC and use ag preference 23910 land to 21822 less 2,228

359 no change

378 Platte River Drive use sale price

498 residential property sales support no change

638 farm adjustment change the number of acres s/b 15% reduction on 29 acres

720 Faidley establish the value on the land sale support the value

791 move the old house to the out building line reduced by 49.00

815 off of Amick Acres honor sale of property next door 25,000.00

468 to 472 Marlene Roush if parcels combined will combine 4588 and 471 and 472 and 470 make % adjustment on the total value and separate between the three parcels use

10% adjust for the problems tax the sandbar at 2 cents sq ft and 10% reduction on the full 10 AC tract

HALL COUNTY BOARD OF EQUALIZATION FINAL ACTION JULY 21, 2004

## CALL TO ORDER

ROLL CALL Scott Arnold, Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Bob Rye

Please refer to original document read into the record from previous meetings

Tape 14 Side A 1 to 100

423 424 425 Gordo Coble three properties that were on the market is asking for the sales price for the assessed value

209 east 8<sup>th</sup> #423 71816 closed at 35,000.00 cold and closed all three are repossessions Gordon stated that they were on the market for 90 days

#425 on 123 dasy and 808 south oak sold for 53,500.00

#424 1023 north sherman on market for 57 days Darrel were at a disadvantage did not have any information on these circumstances did not have any information available will be discussed and decided what to do

Tape 14 Side A 101 to 136

#447 Darrel wanted to look at the value of the detached garage and decided to value at an out building and it was only 50% complete basement is not complete the referees have a recommendation to give to the board 11,928.00 \$211627.00

Tape 14 A 137 Jan Pelland changes are amended

#9 leave at 48548.00

#28 No change

#38 board want some consideration equalization issue has been addressed referees still ok set value at \$79,500

#102 Douglas Riedy board wanted to address location need percentage 10% for location value at \$82,500.00

#110 Don Kaelin he compared to two lots that sold for 113 and 117 his is at 115,000.00 10% reduction on the land less \$5,800.00 10% size adjustment

#121 Muhs property 2660 North Webb Road Basement house 14,000 on house and garage 20% overall

#125 did inspection referee 10% Functional value decrease of 3,172 as recommended

127 128 & 129 three lakes Amick Acres assessed at 2 cents a sq ft for the lake found 6 properties with no value have to address other lakes and do the same thing value amick at 100.00 each

#489 value the lake at \$100.00  
Tape 14, Side A 1 to 580 and Side B 1 to

#420 no Change

#252 reduce lake to \$100.00

138 Mark Peters comps selling for 81.00 and 91.00 sq ft he is at 66.00 sq rd cant get the road paved built I 1973 only rceived the terc increase 71,760.00 value same as last year

#157 Ryan Snyder now at \$131.130.00 no change

#171 Tom Babel this is the barn total is \$578,028.00 used 50% depreciation  
will look at

177 understood will remove the house next year

178 Asking for the 95% of market

180 at market value 107548.00 no change referee rec no change

199 vacated street behind home add the land added 2100.00 for the street % adjustment  
to land for the unusable street use 10% adjustment on the land

231 and 232 Marie Stoltenberg valued as secondary sites valued at 2,000.00 an AC  
valued as dry crop acres

243 243 244 Bessie Frith 242 house received TERC increase 190674.00 rec no change  
lot hgas been equalized no change

245 Rick Leverington used sales and comps rec no change

254 Daniel Lau addressed the out building it is a pole building rec nochagne

278 Kevin Hulse rec no change

301 Fred Hoppe no chaqnge

339 340 C L Stevenson look at Acre value avs sq ft valueno change 20% additoal  
adjustment on the land

481 & 482 same value as 339 and 340 different area do 20% adjustment for the land

362 referee rec no change

444 no change Kissler used all new sales for the comps that were not in Grand Island no  
change



171 Darrell inform on the babel property land no change house no change oike building  
leav e the same use 50% depreciao on the gym use cost on the barn 348,085.00 use  
20% deprecaiton then used 60% complete would be 101.000.00 \$401,760.00  
478 Arnold Wenn home I Regency by the Green concern n land eqlization nno change

479 Lunger and Kresnicka conern on land vlaue no change

501 Bob Irvine 10 AC site this is valued as ag used privmary AC and site v alue no  
change

523 Mike Nolan Paradise Lakes tried to sell rec no change used 30,000 fro the first AC  
and 15,000 for the second AC no change

527 Douglas Ward rental property by Cairo rec no change

542 Patrick Roark has an appraisal used 108,369.00 ne value askign for percentage

606 Tommy's Restraurant rec nochange

607 Roy's Grand Dodge was lowered rec no more change

608 Plaza Square remodeled space no change

609 CBS insurance was lowered rec no additional change

612 through 615 William Gideon was changed

640 & 641 bob McFarland no other change value is at apppraisal requesting 95%

680 Todd cook rec no change

689 George Zuerlein Brentwood compared to other sales in Brentwood

698 Roger Whitefoot concern onthelan dsize checked sq ft it is correct no change

699 Schrad homem inn Brentwood rec no change

814 Ronny Meyer check referee and additional information rec no change

#818 819 & 821 out lots on Faidley and Diers Ave undeveloped lots not farm ground use  
percentage for undeveloped status at 4.82 sq ft 277,089.00 use developer discount of  
50% developer discount discount for undev eloped commercial land

822 Riverside Lodge in litiagatio from last year no change at this time

#37 Steven Halpin no change

455 Dale De la Monte 108,312.00 condition rec no change

21 Ed Edwards shold be valued the same reviewed #20 79,660.00 leav e land adjust  
home no change on21

#7 James Reiter inspected no change

120 donn and Delores Muhs valued below market no change

146 robert Doering use 50% recudtion as per recommendation

147 robert Doering no change

201 Trent Kleier storage buldning iused imcove no change

312 and 314 rece 20,306.00 for 312

313 built home refused inspection 2500 sq home addressed quality received the TERC adjustment rec no change

314 no change

330 tom barnes requested equaliation did study at 123,820.00 recommended

394 Barry Obermiller used 50% 12,150.00

448 Delores Stueven rec no change

#456 hoe on 4<sup>th</sup> Street no change

535 Edith Callihan rec no change

592 Leroy Wood this is Westwood Park used comps this is valued less than other area no change

602 Ray Micek discuss an adjustment for the unpaved road us 5% adjustment whole parcel

674 Jason Warriner use purchase agreement 48,800.00 recommendation

690 Don albright rec is change at 70% complete no change

714 Jack Kurse rec no change

724 Super Bowl used actual income requesting previous value ower to \$508,000.00 used income

790 Galen Lambrecht rec no change

799 Dof Ichtertz rec no change accept rec

Side A 580 has Superbowel info

813 Randy Stueven used comps in area 89.96 sq ft he is at 55.87 sq ft also sold for 60,00 q ft 67.00 sq ft no change

823 Countryside villa lowered 345,700.00 used income to base change value

Meadow Lane Subdivision 14 properties value based on lot that was sold this valued based o size these properties received the TERC increase valued \$1.06 sq lot could adjust size

Lots over 24,000 sq ft everything was at \$1.06 sq ft

first 224,00 sq ft will be at 1.06

all excess sq footage at 53 Cents

658 Honor sales price

Firethorn discussion on the purchase of the lots based on the promises that were made when they purchased no development they are valued at 30,000 first 15,000 second and used sale information sales support the value

#56 Edward Costillo mobile home for one dollar moved before the taxes were accelerated moible hoe is I greeley county value at 2,970

Brown Family Trust did soe improvemennts on the land no change

829 Home Depot reviewed the entire rec no change

597 St6anley Peterson small piece miscellaneous tracts 34/100 of an acre is o at primary acres could use secondary acre consider as seconndary site

596 home 2600 sq ft two story home sq ft is 81.00

214 Mary Taylor discussion on the listing on Cochín Street at 133,900.00 listed price 127,200 set the value

833 Gerald Poels no out building house burned down land 26,190.00 house burned down rec no change set value 30,108.00

115 and 116 Seim/billsbach provided comps condos land is 21000 sq ft issue is on the floodway use percentage to reduce the land value at 1.25 sq ft use 20% reduction on land for floodway and nonusable

423 slae price 35,000 honor the sale price 35,000.00

424 80,000.00 honor sale price

425 53,000.00 request level of assessment

508 509 Amick Acres that have the historical markers use \$100.00 on the two

447 Larry Schmidt will be a referee recommendation

446 Skate Island Darrel 446,500 total value on the building land stay the same provided income information darrell recommendation

people ask fro 95%of sale use the median amount #71 based on a sale price but may not be a good sale

23, 72 73 179 260 286 303 374 423 23 25 26 428 431 475 542 579 640 641 marked  
with double astrics

Tape 17

Motion for bud hartman equested to pull 833 6 yes arnold absent

257 location 71,225.00  
638 drainage 15% reducion 29 ac  
38 reduce 79,500.00  
102 10% reducito for location  
110 10 Reduction o adjustment for land  
121 20 % adjustment on basement house  
127 128 129 489,252.00 all valued at 100.00  
128 take off the terc increase  
171 lower overall to 401.760.00  
199 10% adjustment ofr land vacaqted street  
231 232 value as dry crop acres  
339 340 20% adjustment on land  
481 20% adjustment on the land value  
818 819 820 and 821 discount for undeveloped commercial land 50%  
20 79,660.00 on vale of house  
724 baord recommendatio no change  
823 wood river countyr 345,700 reduced to  
meadow lane sub 24,000 fsq ft are valued at first at \$1.06 rest at 53 cent sq ft for alnd  
value  
648 honor the sale price \$12,000.00 for unimporv ed lot  
56 trail house reduced 2,970.00  
597 consider as secondary site rather tha privmary  
214 set at 127,200.00  
833 set the value at 30,108.00  
115 and 116 20% reduction for floodway and unusable area  
423 35,000.00 honor the sale price  
424 80,000.00 sale  
425 53,500 sale price honor  
508 509 100.00 for monument area amick acres

833 Poels fire damage to house 30,108 dick and bud Ericksen voted no rest all yes

Motion meadian of assessment bud jim second 95% 6 yes

23  
72  
73  
179  
260  
286  
303  
374  
423  
424  
425

426  
428  
431  
475  
542  
579  
640  
641

motion to accept refereesrecommdn bud bob rye 6 yes motion carreid

adjourned at 2:33